

**School Corporation Expenditures by HB 1006 Expenditure Categories**  
**Biannual Financial Report Data**

**Warsaw Community Schools (4415)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11100 Elementary	\$7,186,584	\$9,766,939	\$10,085,314	40%	3%
	11200 Middle/Junior High	\$2,050,604	\$2,747,861	\$2,831,786	38%	3%
	11300 High School	\$3,485,994	\$4,424,095	\$4,652,885	33%	5%
	11420 Agriculture B	\$38,065	\$84,713	\$89,758	136%	6%
	11430 Distributive Education	\$39,067	\$1,859	\$3,006	-92%	62%
	11450 Consumer and Homemaking	\$268,350	\$466,334	\$463,367	73%	-1%
	11470 Business Education	\$407,071	\$414,271	\$310,446	-24%	-25%
	11480 Industrial Education A	\$107,418	\$127,211	\$143,310	33%	13%
	11510 Cooperative Education	\$83,209	\$121,474	\$117,501	41%	-3%
	11590 Other Vocational Education Programs	\$0	\$5,902	\$4,465	n/a	-24%
	12100 Gifted and Talented	\$99,075	\$135,476	\$135,663	37%	0%
	12210 Mild Mental Handicap	\$176,602	\$192,218	\$153,559	-13%	-20%
	12220 Moderate Mental Handicap	\$6,895	\$165,721	\$149,443	> 500%	-10%
	12230 Mental Handicap	\$2,336	\$3,113	\$4,374	87%	41%
	12310 Orthopedic Impairment	\$0	\$50,759	\$53,831	n/a	6%
	12320 Multiple Handicap	\$39,223	\$89,512	\$97,826	149%	9%
	12330 Visual Impairment	\$0	\$63,326	\$37,354	n/a	-41%
	12340 Hearing Impairment	\$76,831	\$76,213	\$93,776	22%	23%
	12350 Homebound	\$15,798	\$25,816	\$24,389	54%	-6%
	12410 Emotional Handicap - Full Time	\$283,788	\$235,150	\$242,286	-15%	3%
	12510 Communication Disorder	\$4,437	\$24,730	\$10,070	127%	-59%
	12520 Compensatory	\$24,506	\$164,322	\$247,319	> 500%	51%
	12610 Learning Disability - Full Time	\$0	\$21,856	\$2,182	n/a	-90%
	12620 Learning Disability - All Others	\$125,295	\$0	\$0	-100%	n/a
	12710 Equal Opportunity At Risk	\$109,213	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$51,466	\$202,443	\$234,538	356%	16%
	12900 Other Special Programs	\$516,801	\$1,473,166	\$1,640,506	217%	11%
	13100 Adult Basic Education	\$111,481	\$188,846	\$178,486	60%	-5%
	13900 Other Adult/Continuing Ed Programs	\$486	\$848	\$1,134	133%	34%
	14100 Elementary	\$53,879	\$184,137	\$158,947	195%	-14%
	14300 High School	\$86,788	\$172,919	\$184,904	113%	7%
	16100 Remediation Testing	\$358,860	\$0	\$0	-100%	n/a
	16200 Preventive Remediation	\$0	\$178,393	\$208,687	n/a	17%
	21520 Speech Pathology Services	\$148,829	\$327,564	\$369,939	149%	13%
	21530 Audiology Services	\$0	\$8,339	\$12,950	n/a	55%
	22210 Service Area Direction	\$59,730	\$31,684	\$37,252	-38%	18%
	22220 School Library	\$476,278	\$520,145	\$493,509	4%	-5%
	22250 Computer Assisted Instruction Services	\$277,556	\$181,960	\$186,085	-33%	2%
	24100 Office of the Principal Services	\$1,772,049	\$2,247,189	\$2,251,960	27%	0%

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	25820 Textbooks and Repairs	\$648,245	\$787,878	\$482,215	-26%	-39%
	26497 Teachers Retirement Fund	\$210,541	\$681,146	\$749,532	256%	10%
	41100 Transfer Tuition	\$32,908	\$66,224	\$51,234	56%	-23%
	41400 Joint Services and Supply	\$607,686	\$0	\$0	-100%	n/a
<b>Student Academic Achievement Total</b>		<b>\$20,043,943</b>	<b>\$26,661,755</b>	<b>\$27,195,787</b>	<b>36%</b>	<b>2%</b>
<b>Student Instructional Support</b>						
	21120 Attendance Services	\$35,851	\$51,009	\$50,908	42%	0%
	21130 Social Work Services	\$2,354	\$0	\$0	-100%	n/a
	21140 Pupil Accounting	\$0	\$3,573	\$7,822	n/a	119%
	21210 Service Area Direction	\$719	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$278,422	\$599,925	\$586,070	110%	-2%
	21290 Other Guidance Services	\$274	\$0	\$0	-100%	n/a
	21310 Service Area Direction	\$34,257	\$49,282	\$49,615	45%	1%
	21320 Medical Services	\$4,549	\$0	\$0	-100%	n/a
	21330 Dental Services	\$1,000	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$80,431	\$307,492	\$310,950	287%	1%
	21390 Other Health Services	\$99,432	\$221,156	\$230,433	132%	4%
	21420 Psychological Testing	\$40,838	\$242,616	\$242,386	494%	0%
	21610 Service Area Direction	\$474	\$350,406	\$389,113	> 500%	11%
	22110 Service Area Direction	\$188,905	\$252,457	\$224,302	19%	-11%
	22120 Instruction & Curriculum Development	\$11,082	\$92,298	\$162,318	> 500%	76%
	22130 Instructional Staff Training Services	\$37,815	\$108,181	\$128,044	239%	18%
	22190 Instructional Staff Training Services - Other	\$2,000	\$12,700	\$4,240	112%	-67%
	23110 Service Area Direction	\$21,449	\$28,170	\$26,294	23%	-7%
	23190 Other Governing Body Services	\$7,550	\$11,959	\$28,848	282%	141%
	23210 Office of the Superintendent	\$248,380	\$256,808	\$382,082	54%	49%
	23220 Community Relations	\$22,946	\$22,602	\$22,607	-1%	0%
	23290 Other Executive Administrative Services	\$4,412	\$0	\$0	-100%	n/a
	26440 Inservice Training (Non-Instructional)	\$1,813	\$0	\$262	-86%	n/a
	26450 Health Services	\$22,440	\$16,460	\$8,336	-63%	-49%
	26710 Technology Support and Maintenance	\$0	\$542,779	\$538,941	n/a	-1%
<b>Student Instructional Support Total</b>		<b>\$1,147,392</b>	<b>\$3,169,873</b>	<b>\$3,393,572</b>	<b>196%</b>	<b>7%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$12,019	\$22,091	\$20,670	72%	-6%
	23160 Promotion Expenses	\$5,363	\$2,722	\$6,903	29%	154%
	25110 Office of the Business Manager	\$127,836	\$157,588	\$167,118	31%	6%
	25210 Service Area Direction	\$37,822	\$58,861	\$50,086	32%	-15%
	25230 Receiving and Disbursing Funds	\$16,202	\$29,380	\$30,322	87%	3%

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	25240 Payroll Services	\$41,435	\$129,446	\$135,551	227%	5%
	25291 Refund of Revenue	-\$483	\$3,545	\$7,732	n/a	118%
	25292 Petty Cash	\$300	\$150	\$125	-58%	-17%
	25296 Cash Change	\$1,500	\$475	\$475	-68%	0%
	25299 Other	\$25	\$159	\$198	> 500%	25%
	25360 Rent of Buildings & Equipment	\$3,000	\$18,000	\$21,743	> 500%	21%
	25410 Service Area Direction	\$71,190	\$130,047	\$133,145	87%	2%
	25420 Maintenance of Buildings	\$3,105,745	\$4,027,839	\$4,314,904	39%	7%
	25430 Maintenance of Grounds	\$108,697	\$0	\$0	-100%	n/a
	25440 Maintenance of Equipment	\$382,620	\$611,860	\$830,968	117%	36%
	25450 Vehicle Maintenance (other than buses)	\$383	\$0	\$0	-100%	n/a
	25460 Security Services	\$0	\$28,866	\$0	n/a	-100%
	25470 Insurance (other than buses)	\$138,327	\$216,114	\$212,887	54%	-1%
	25490 Other Operating/Maintenance of Plant	\$163,288	\$0	\$0	-100%	n/a
	25510 Service Area Direction	\$78,957	\$142,844	\$147,101	86%	3%
	25520 Vehicle Operation	\$759,182	\$1,031,820	\$1,063,225	40%	3%
	25540 Vehicle Servicing and Maintenance	\$378,045	\$642,433	\$671,871	78%	5%
	25550 Purchase of School Buses	\$310,115	\$146,506	\$525,986	70%	259%
	25560 Insurance on Buses	\$32,816	\$84,584	\$89,362	172%	6%
	25580 Contracted Transportation Services	\$1,554	\$1,349	\$0	-100%	-100%
	25610 Service Area Direction	\$60,229	\$103,409	\$105,985	76%	2%
	25620 Food Preparation and Dispensing	\$1,459,240	\$1,778,975	\$2,175,191	49%	22%
	25730 Warehousing and Distributing	\$20,807	\$27,328	\$28,044	35%	3%
	25920 Ditch Assessments	\$79	\$129	\$0	-100%	-100%
	26100 Direction of Central Support Services	\$15,939	\$0	\$0	-100%	n/a
	26200 Planning, Research, Develop., & Evaluation	\$2,210	\$0	\$0	-100%	n/a
	26495 Official Bonds	\$1,946	\$332	\$0	-100%	-100%
	26600 Data Processing	\$47,174	\$989	\$0	-100%	-100%
	31000 Direction of Community Services	\$1,273	\$14,940	\$0	-100%	-100%
	34000 Athletic Coaches	\$292,092	\$297,009	\$292,878	0%	-1%
	39600 Step Ahead	\$50,173	\$0	\$0	-100%	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$49,444	\$113,467	\$56,632	15%	-50%
<b>Overhead and Operational Total</b>		<b>\$7,776,542</b>	<b>\$9,823,252</b>	<b>\$11,089,102</b>	<b>43%</b>	<b>13%</b>
<b>Nonoperational</b>						
	25320 Land Acquisition and Development	\$23,068	\$69,315	\$110,860	381%	60%
	25330 Professional Services	\$0	\$194,560	\$107,147	n/a	-45%
	25350 Building Acquisition/Construction/Improvement	\$5,000	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$409,173	\$2,300,195	\$1,896,378	363%	-18%
	25380 Purchase of Mobile or Fixed Equipment	\$849,826	\$2,265,906	\$2,134,847	151%	-6%

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	25390 Other Facilities Acquisition & Construction	\$155,613	\$289,988	\$10,732	-93%	-96%
	51100 Bonds, PRINCIPAL OF DEBT	\$190,000	\$310,000	\$315,000	66%	2%
	52100 Bonds, INTEREST ON DEBT	\$78,703	\$235,081	\$227,649	189%	-3%
	53100 Buildings, LEASE RENTAL	\$5,476,687	\$3,996,000	\$3,999,000	-27%	0%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$48,574	\$0	\$0	-100%	n/a
<b>Nonoperational Total</b>		<b>\$7,236,643</b>	<b>\$9,661,045</b>	<b>\$8,801,614</b>	<b>22%</b>	<b>-9%</b>
<b>prorated</b>						
	26491 PERF	\$223,714	\$269,557	\$292,075	31%	8%
	26492 Social Security	\$1,635,353	\$2,306,792	\$2,389,758	46%	4%
	26493 Workmen's Compensation	\$46,130	\$242,181	\$234,158	408%	-3%
	26494 Group Insurance	\$4,241,116	\$6,530,355	\$4,999,075	18%	-23%
	26496 Unemployment Compensation	\$5,985	\$12,246	\$28,384	374%	132%
	26498 Severance/Early Retirement Pay	\$140,279	\$71,977	\$140,695	0%	95%
<b>prorated Total</b>		<b>\$6,292,576</b>	<b>\$9,433,109</b>	<b>\$8,084,145</b>	<b>28%</b>	<b>-14%</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$25,105,238	\$33,921,325	\$33,415,614	33%	-1%	59.1%	57.7%	57.1%
Student Instructional Support	\$1,375,183	\$4,034,637	\$4,108,654	199%	2%	3.2%	6.9%	7.0%
Overhead and Operational	\$8,780,033	\$11,132,026	\$12,238,338	39%	10%	20.7%	18.9%	20.9%
Nonoperational	\$7,236,643	\$9,661,045	\$8,801,614	22%	-9%	17.0%	16.4%	15.0%
<b>Grand Total</b>	<b>\$42,497,096</b>	<b>\$58,749,033</b>	<b>\$58,564,220</b>	<b>38%</b>	<b>0%</b>			

	FY1997	FY2006	FY2007
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>62.3%</b>	<b>64.6%</b>	<b>64.1%</b>